AUDIT

OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

The U.S. Department of the Interior Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds

This is a revised version of the report prepared for public release.

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OFFICE OF
INSPECTOR GENERAL
U.S. DEPARTMENT OF THE INTERIOR

MAR 30 2021

Memorandum

To: Rachael Taylor
Principal Deputy Assistant Secretary for Policy, Management and Budget

From: Mark Lee Greenblatt
Inspector General

Subject: Final Audit Report – *The U.S. Department of the Interior Needs To Strengthen Charge Card Internal Controls When Using Disaster Relief Funds*
Report No. 2020-FIN-002

This report presents the results of our audit of U.S. Government charge card transactions using fiscal year (FY) 2019 disaster relief funds at the U.S. Department of the Interior (DOI).

We conducted this audit to determine whether the DOI and its bureaus included the required documentation for charge card transactions, properly used FY 2019 disaster relief funds, and properly allocated FY 2019 disaster relief funds when using U.S. Government charge cards. Attachment 1 provides our scope and methodology.

We make eight recommendations to help the DOI and its bureaus resolve questioned costs and strengthen internal controls over disaster relief funds and the Government charge card program. Based on the DOI's response to our draft report, we made technical corrections. We consider four recommendations to be resolved and implemented, three recommendations to be resolved but not implemented, and one recommendation to be unresolved. We will refer Recommendations 1, 2, 6, and 7 to the Office of Policy, Management and Budget for resolution and implementation tracking.

Background

On June 6, 2019, Congress passed the Additional Supplemental Appropriations for Disaster Relief Act, 2019 (Pub. L. No. 116-20), which provided $17.2 billion to several Federal departments and agencies, including the DOI, for expenses related to the consequences of recent wildfires, hurricanes, volcanos, earthquakes, typhoons, and other natural disasters. In total, 59 major disasters were declared in calendar year 2018, and 27 major disaster were declared in 2019 (up to the date the supplement was announced). As detailed below, the supplemental bill permitted only specified expenditures associated with these declared disasters.

The DOI received $327.8 million from the supplemental bill for the repair and reconstruction of critical infrastructure and immediate conservation needs resulting from calendar year 2018 hurricanes, flooding, wildfires, typhoons, and earthquakes. The DOI distributed the funding to the Bureau of Reclamation (BOR), U.S. Fish and Wildlife Service

(FWS), National Park Service (NPS), and U.S. Geological Survey (USGS) to enable these entities to replace and repair damaged equipment and facilities; address urgent historic preservation needs; and conduct surveys, investigations, and research to aid in recovery and rebuilding efforts. The funding also covers coastal resiliency projects. From these funds, the BOR, FWS, NPS, and USGS spent a total of $668,438 using Government charge cards in the timeframe we reviewed, August 2018 through November 2019 (see Attachment 2).

From June 7, 2007, through November 29, 2018, the DOI was under the U.S. General Services Administration (GSA) SmartPay 2 Master Contract with J.P. Morgan Chase. Under this contract, the DOI had an Integrated Charge Card Program (ICCP), which combined two business lines—purchase and travel—in a single account. Pursuant to this program, which required minimal paperwork, cardholders used one card for official travel expenses and to make small purchases of supplies and services. In addition to the ICCP, the DOI had a fleet charge card for fuel and maintenance for DOI-owned vehicles and equipment. The fleet charge cards were issued for each vehicle and not for individual employees.

On November 30, 2018, the DOI transitioned to the new GSA SmartPay 3 Master Contract with Citibank, which separated the multiple business lines—purchase, travel, and fleet—into multiple accounts. Cardholders now have up to three separate cards: one card for purchases of supplies and services; a second card for official travel; and a third card for fuel and maintenance for DOI-owned vehicles and equipment.

Specific DOI policies govern the administration of the charge card program. In particular, the Office of Acquisition and Property Management oversees and develops policy for the DOI charge card program, while each bureau has a program coordinator who is responsible for general oversight of the bureau's charge card accounts. Approving officials oversee designated cardholders and review and sign cardholder statements to approve transactions. The *DOI Integrated Charge Card Program Policy*, dated August 27, 2015, detailed the policies and procedures for the ICCP and described the responsibilities of those who administered and managed the program. On November 7, 2019, the DOI updated its policies. In doing so, the DOI retained the travel card portion of the 2015 *DOI Integrated Charge Card Program Policy* but rescinded the purchase and fleet card portions of this policy. It replaced the purchase and fleet card portions with the *DOI Purchase Card Program Policy* and *DOI Fleet Card Program Policy*, respectively. On January 29, 2020, the DOI rescinded the travel card portion from the *DOI Integrated Charge Card Program Policy* and established the *DOI Travel Card Program Policy.*

Results of Audit

We found that the bureaus did not always include the required documentation and misused FY 2019 disaster relief funds to purchase items that were not associated with the allowable uses Congress identified. As a result, we question $83,165 in costs allocated to the FY 2019 disaster relief funds (see Attachment 3 for monetary impact). We note that the bureaus properly allocated most FY 2019 disaster relief funds when using Government charge cards.

Bureaus Did Not Include Required Documentation for Charge Card Transactions—Questioned Costs of $51,062

We reviewed 1,299 transactions totaling $668,438 and found 43 transactions (3 percent) totaling $51,062 (8 percent) that did not have the required documentation. We question the costs associated with the transactions because we were unable to determine what was purchased, for whom, and for what purpose. Specifically, we found transactions that had missing or insufficient documentation at the BOR, FWS, and NPS, as detailed in Figure 1. Attachment 4 provides details associated with each transaction.

Figure 1: Number and Value of Transactions with Missing or Insufficient Documentation at Each Bureau

	Missing Documentation		Insufficient Documentation		Total Questioned	
Bureau	**No.**	**Value ($)**	**No.**	**Value ($)**	**No.**	**Value ($)**
BOR	–	–	1	279	1	279
FWS	14	20,640	–	–	14	20,640
NPS	19	23,436	9	6,707	28	30,143
Total	**33**	**$44,076**	**10**	**$6,986**	**43**	**$51,062**

The absence of necessary documentation is inconsistent with relevant DOI and Federal guidance. In particular, the DOI policy requires that bureaus ensure proper supporting documentation accompanies all transactions.[1] In addition, Office of Management and Budget (OMB) guidance states that, when required by agency policy, bureau personnel should provide written requests for purchases to cardholders.[2] If the requester is unable to make the request in writing, the cardholder should document in his or her file the requester's name, item description, quantity, estimated cost, and date of request. The OMB guidance also requires that travel card transaction documentation be maintained in accordance with agency policy. The DOI travel policy requires travelers to submit receipts and supporting documentation for all flights, lodging, rental cars, and any expenses over $75.

We have identified this issue in our past three audits of charge card transactions over the last 4 years. We include recommendations to address the questioned costs of $51,062 on pages 6 and 7.

[1] *DOI Purchase Card Program Policy*, dated November 7, 2019.
[2] OMB Circular No. A-123, Appendix B, "A Risk Management Framework for Government Charge Card Programs," dated August 27, 2019.

Bureaus Used Disaster Relief Funds for Purchases Not Associated With Disasters—Questioned Costs of $32,103

We reviewed 1,299 transactions totaling $668,438 and found that the FWS, NPS, and USGS made 73 transactions (6 percent) totaling $32,103 (5 percent) using disaster relief funds for items that were not associated with specified permissible purposes. In its appropriation, Congress specifically identified the following appropriate uses for disaster relief funds:

- Historical preservation related to the consequences of Hurricanes Florence and Michael and Typhoon Yutu

- Construction related to the consequences of Hurricanes Florence, Lane, and Michael; Typhoons Yutu and Mangkhut; and calendar year 2018 flooding, wildfires, earthquakes, and volcanic eruptions

- Survey, research, and investigations related to the consequences of Hurricanes Florence and Michael, calendar year 2018 wildfires, and earthquake damage associated with emergency declaration EM–3410

Examples of purchases that were not associated with these appropriate uses include:

- Supplies—e.g., ink cartridges, file folders, and paper—totaling $3,525

- Animal care—e.g., vaccinations, medications, treatment of injuries, food, and supplements—totaling $2,813

- Replacement IT equipment totaling $3,818

- Monthly bills—e.g., waste removal, fire sprinkler inspections, and cleaning—totaling $3,692

We are questioning the $32,103 as unrelated purchases using disaster relief funds, and we include recommendations to address the questioned costs on page 7. Attachment 5 provides details associated with each transaction.

Other Matters

In addition to our findings above, we identified two other matters related to charge card use in emergency situations and disaster relief expense reallocations.

Charge Card Use in Emergency Situations

We found that NPS employees used their charge cards to pay expenses for employees who were forced to evacuate their homes because of Typhoon Yutu. Two of the three employees who were evacuated did not have their own charge cards, so three NPS officials (a contracting officer, budget officer, and administrative support assistant) used their charge cards to pay for the

lodging expenses. We also found one instance where a corporate charge card account was used to pay for travel fees 6 months after the evacuation had ended.[3]

According to a specialist with the Office of Emergency Management, the DOI does not have established contingency plans or a policy for disaster relief evacuations. The *DOI Temporary Duty Travel Policy* states, "travelers may only use Government charge cards to pay for costs associated with their own pre-authorized travel expenses; employees may not use charge cards to pay for unauthorized or personal expenses. . . . Travelers may not use their Government charge card to pay for another traveler's expenses." In its response to our draft report, the DOI confirmed to us that evacuated employees are not in travel status, so it would be inappropriate to use a Government charge card in these circumstances. Notwithstanding the unusual circumstances of this emergency situation, the best practice for future emergencies would be to follow the Office of Personnel Management's *Fact Sheet: Evacuation Payments*, which allows for evacuation payments, including travel expenses, to be made through the agency's regular pay system.

Without procedures for these emergency situations in place, bureaus may place undue burden on their cardholders by essentially asking them to violate charge card regulations in order to assist others or to address immediate needs, which could potentially make cardholders responsible for charges or lead to removal of their charge card authority.

We include a recommendation to address this issue on page 7.

Bureaus Did Not Always Reallocate Disaster Relief Expenses to Disaster Relief Funds

The FWS, NPS, and USGS did not always reallocate travel expenses related to disaster relief to the disaster relief funds. In particular, we found $24,305 in expenses related to disaster relief that should have been but were not reallocated to the disaster relief funds (see Figure 2). For example, the USGS allocated to the disaster relief funds the agent travel fee of $15 for a USGS cardholder who traveled to attend the Southern California Earthquake Center Annual Meeting—a meeting the USGS funded to develop a comprehensive understanding of earthquakes in Southern California and elsewhere. However, the USGS did not allocate the lodging ($331), rental car ($178), fuel ($49), or travel fee ($8) for this trip to the disaster relief funds. On the travel voucher, all expenses totaling $581 were allocated to the same fund line; however, the USGS reallocated only the travel fee to the disaster relief fund line.

[3] A corporate card is an account issued in the name of the organizational unit and is used to pay only the transportation expenses and associated system-generated reservation and document submission fees for individuals who do not have a DOI travel card.

Figure 2: Travel Costs Not Reallocated to Disaster Relief Funds

Bureau	Lodging ($)	Rental Car ($)	Flight ($)	Fuel ($)	Travel Fee ($)	Other ($)	Total ($)
FWS	102	–	–	–	44	–	146
NPS	15,516	4,172	1,733	741	482	347	22,991
USGS	331	178	544	49	47	19	1,168
Total	**$15,949**	**$4,350**	**$2,277**	**$790**	**$573**	**$366**	**$24,305**

DOI policy requires bureaus and offices to ensure that charges are reallocated to the correct accounts and states that it is the cardholder's responsibility to ensure this information is communicated to the employees with the ability to reallocate the charges.[4] In addition, OMB guidance requires agencies to provide readily available up-to-date information on the status of disaster and emergency funding—the amount appropriated, unobligated, obligated but not disbursed, and disbursed—to increase transparency for Government spending without requiring time-consuming ad hoc data calls to agencies.[5] The OMB established this guidance because the Federal Government has encountered challenges in effectively tracking some Federal disaster relief spending.

We could not verify that the bureaus properly reallocated all disaster relief-related transactions, so there is risk that bureaus may not be accurately accounting for the disaster relief funds.

Conclusion and Recommendations

We found a weakness in the internal controls over the DOI bureaus' charge card spending, resulting in $83,165 in questioned costs. Specifically, we found missing or insufficient supporting documentation, unrelated purchases and travel expenses, and misallocated expenses. As a result, the DOI and its bureaus may not have control over the Government charge card activities related to disaster relief and are not in compliance with policy.

We make eight recommendations to help the DOI and its bureaus resolve questioned costs and strengthen internal controls over disaster relief funds and the Government charge card program.

We recommend that the DOI and its bureaus:

1. Develop internal controls that ensure the supporting documentation includes information that identifies what was purchased, for whom, and for what purpose

[4] *DOI Purchase Card Program Policy*, dated November 7, 2019, and *DOI Travel Card Program Policy*, dated January 29, 2020.
[5] OMB Memorandum M-18-08, *Guidance on Disaster and Emergency Funding Tracking*, dated February 2, 2018.

2. Establish policies and procedures providing guidance on how to pay for allowable evacuation costs when employees do not have a Government charge card

We recommend that the BOR:

3. Resolve the $279 in questioned costs due to insufficient documentation

We recommend that the FWS:

4. Resolve the $20,640 in questioned costs due to missing documentation

5. Resolve the $1,309 in questioned costs of purchases not associated with disaster relief

We recommend that the NPS:

6. Resolve the $30,143 in questioned costs due to missing or insufficient documentation

7. Resolve the $29,291 in questioned costs of purchases not associated with disaster relief

We recommend that the USGS:

8. Resolve the $1,503 in questioned costs of purchases not associated with disaster relief

In response to our draft report, the DOI concurred with seven of the recommendations noted above and partially concurred with one recommendation. Based on the response, we consider four recommendations to be resolved and implemented, three recommendations to be resolved but not implemented, and one recommendation to be unresolved. See Attachment 6 for a summary of the DOI responses and OIG comments and Attachment 7 for the status of recommendations.

We will refer Recommendations 1, 2, 6, and 7 to the Office of Policy, Management and Budget for resolution and implementation tracking and to report to us on their status. In addition, we will notify Congress about our findings and report semiannually, as required by law, on actions you have taken to implement the recommendations and on recommendations that have not been implemented. We will also post a public version of this report on our website.

If you have any questions, please contact me at 202-208-5745.

Attachments (7)

Attachment 1: Scope and Methodology

Scope

The scope of our audit included Government charge card transactions that used fiscal year (FY) 2019 disaster relief funds from August 2018 through November 2019. During this timeframe, 230 Bureau of Reclamation (BOR), National Park Service (NPS), U.S. Fish and Wildlife Service (FWS), and U.S. Geological Survey (USGS) employees made 1,299 Government charge card transactions totaling $668,438. We reviewed all bureau transactions (see Attachment 2).

Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To determine whether existing internal controls at the U.S. Department of the Interior (DOI) and the bureaus were established to provide reasonable assurance that Government charge card misuse would be prevented or detected in a normal course of business, we obtained an understanding of DOI and bureau policies and procedures and the related internal controls. We then assessed those internal controls by performing detailed tests of transactions. We relied on computer-generated data and emails from bureaus providing supporting documentation.

To accomplish our objectives, we:

- Gathered and reviewed general, administrative, and background information to provide a working knowledge of the DOI's Integrated Charge Card Program (ICCP), purchase card program, travel card program, and fleet card program

- Obtained and reviewed relevant audit reports, as well as applicable laws and regulations

- Identified and reviewed policies and procedures related to the ICCP, and purchase, travel, and fleet programs

- Obtained and reviewed the universe of 1,299 Government charge card transactions (involving 230 cardholders) totaling approximately $668,438 from August 2018 through November 2019

- Conducted interviews with DOI personnel responsible for oversight of the Government charge card program, emergency management program, and Financial Business Management System (FBMS)

- Conducted interviews with budget personnel who oversee the reallocation of funds

To determine whether Government charge card expenditures were made in compliance with applicable laws and regulations, we reviewed the Federal Acquisition Regulation, U.S. General Services Administration and Office of Management and Budget memoranda, and DOI policies and procedures. We performed tests of Federal and bureau acquisition requirements related to the Government charge card procurement process.

To perform tests of internal controls and applicable laws and regulations, we reviewed all 1,299 Government charge card transactions. We obtained and reviewed related supporting documentation. We worked with DOI personnel in the Office of Acquisition and Property Management on a limited basis to resolve questions pertaining to the Government charge card process.

We used and relied on computer-processed data from the DOI's FBMS in conducting our audit. To assess the reliability of computer-processed data, we obtained a list of the Government charge card transactions from the FBMS and compared the dates and figures in the FBMS to source documents. We also reviewed the source documents against information in the FBMS to determine whether facts, dates, and figures contained errors or were incomplete. In addition, we interviewed responsible parties at the DOI and its bureaus to determine whether the information reviewed to answer our audit objective and report on our audit findings was reliable.

Attachment 2: Fiscal Year 2019 Disaster Relief Charge Card Transactions

	Integrated	Purchase	Travel	Fleet	Total
Amount ($)	***310,706***	***302,055***	***48,566***	***7,111***	***$668,438***
BOR	309	–	–	–	**$309**
FWS	59,016	35,986	1,234	6,719	**$102,955**
NPS	251,381	175,049	25,980	392	**$452,802**
USGS	–	91,020	21,352	–	**$112,372**
Transactions	***637***	***351***	***241***	***70***	***1,299***
BOR	3	–	–	–	**3**
FWS	177	35	16	63	**291**
NPS	457	275	110	7	**849**
USGS	–	41	115	–	**156**
Cardholders	***102***	***54***	***55***	***19***	***230***
BOR	2	–	–	–	**2**
FWS	44	4	5	17	**70**
NPS	56	29	36	2	**123**
USGS	–	21	14	–	**35**

Abbreviations: BOR = Bureau of Reclamation, FWS = U.S. Fish and Wildlife Service, NPS = National Park Service, USGS = U.S. Geological Survey

Attachment 3: Monetary Impact

Description	Questioned Costs ($)
Unsupported	51,062
Unrelated	32,103
Totals	**$83,165**

Attachment 4: Transactions That Did Not Include Required Documentation

Bureau	No.	Commitment Item	FBMS Record ID	Amount ($)
BOR	1	Non-Foreign Employee Per Diem	[redacted]	279.00
FWS	2	Building Supplies	[redacted]	6.40
	3	Repairs & Maintenance - Other	[redacted]	186.00
	4	Building Supplies	[redacted]	83.98
	5	Contracts - Professional Services	[redacted]	985.00
	6	Mail Transport - Parcel Post	[redacted]	5,200.00
	7	Other	[redacted]	132.00
	8	Operations Maintenance & Repairs - Build	[redacted]	1,600.00
	9	Building Supplies	[redacted]	44.61
	10	Motor Vehicles Supplies and Materials	[redacted]	122.54
	11	Office Supplies & Materials	[redacted]	424.36
	12	Building Supplies	[redacted]	121.39
	13	Non-Foreign Commercial Transportation-Tour	[redacted]	517.60
	14	Freight - Other	[redacted]	8,300.00
	15	Other	[redacted]	3,000.00
NPS	16	Building Supplies	[redacted]	1,565.79
	17	Fuel - Motor Vehicle Aircraft	[redacted]	5,791.54
	18	Other	[redacted]	120.00
	19	Building Supplies	[redacted]	1,199.00
	20	Employee Supplies - Safety	[redacted]	1,623.90
	21	Field Supplies	[redacted]	77.17
	22	Other	[redacted]	1,375.00
	23	Wireless Communications	[redacted]	252.11
	24	Expenses - Storage	[redacted]	164.32

Bureau	No.	Commitment Item	FBMS Record ID	Amount ($)
	25	Field Supplies	[redacted]	399.95
	26	Building Supplies	[redacted]	2,875.80
	27	Non-Capitalized - Non-Controlled Equipment	[redacted]	4,287.96
	28	Building Supplies	[redacted]	67.56
	29	Non-Foreign Employee Per Diem	[redacted]	175.94
	30	Non-Foreign Employee Per Diem	[redacted]	175.94
	31	Non-Foreign Employee Per Diem	[redacted]	120.75
	32	Operations Maintenance & Repairs - Build	[redacted]	350.20
	33	Building Supplies	[redacted]	2,396.10
NPS	34	Building Supplies	[redacted]	2.32
	35	Contracts - Professional Services	[redacted]	618.00
	36	Building Supplies	[redacted]	69.50
	37	Contracts - Professional Services	[redacted]	840.00
	38	Building Supplies	[redacted]	458.75
	39	Non-Capitalized - Furniture & Fixtures	[redacted]	7,170.00
	40	Motor Vehicles Supplies and Materials	[redacted]	139.49
	41	Office Supplies & Materials	[redacted]	149.96
	42	Building Supplies	[redacted]	20.97
	43	Office Supplies & Materials	[redacted]	479.51

Abbreviations: BOR = Bureau of Reclamation, FBMS = Financial Business Management System, FWS = U.S. Fish and Wildlife Service, NPS = National Park Service

Attachment 5: Purchases Not Associated With Disaster Relief

Bureau	No.	Commitment Item	FBMS Record ID	Amount ($)
FWS	1	Field Supplies	[redacted]	75.94*
	2	Non-Foreign TMC Transaction Fees	[redacted]	14.75
	3	Non-Foreign Employee Per Diem	[redacted]	279.00
	4	Office Supplies & Materials	[redacted]	79.98
	5	Motor Vehicles Supplies and Materials	[redacted]	218.96
	6	Books	[redacted]	199.68
	7	Non-Capitalized – Non-Controlled Equipment	[redacted]	429.99
	8	Non-Foreign Commercial Transportation-Tour	[redacted]	9.91
NPS	9	Other	[redacted]	2,625.00
	10	Field Supplies	[redacted]	129.00
	11	Books	[redacted]	146.66
	12	Non-Foreign Employee Per Diem	[redacted]	1,238.00
	13	Non-Foreign Employee Per Diem	[redacted]	1,000.00
	14	Non-Foreign Employee Per Diem	[redacted]	93.25
	15	Non-Foreign Employee Per Diem	[redacted]	746.00
	16	Building Supplies	[redacted]	33.27
	17	Non-Foreign Employee Per Diem	[redacted]	93.25
	18	Non-Capitalized – Info Technology Equipment	[redacted]	1,370.82
	19	Non-Foreign TMC Transaction Fees	[redacted]	14.75
	20	Information Technology Supplies and Material	[redacted]	538.00

Bureau	No.	Commitment Item	FBMS Record ID	Amount ($)
	21	Ink & Chemicals	[redacted]	967.80
	22	Other	[redacted]	250.00
	23	Non-Foreign Employee Per Diem	[redacted]	839.25
	24	Non-Foreign Employee Per Diem	[redacted]	837.00
	25	Non-Foreign Employee Per Diem	[redacted]	746.00
	26	Non-Foreign Employee Per Diem	[redacted]	839.25
	27	Non-Foreign TMC Transaction Fees	[redacted]	14.75
	28	Non-Foreign Employee Per Diem	[redacted]	839.25
	29	Contracts – Professional Services	[redacted]	2,450.00
	30	Seeds	[redacted]	1,175.00
	31	Operations Maintenance & Repairs – Build	[redacted]	735.00
NPS	32	Operations Maintenance & Repairs – Build	[redacted]	395.00
	33	Operations Maintenance & Repairs – Build	[redacted]	75.00
	34	Operations Maintenance & Repairs – Build	[redacted]	395.00
	35	Contracts – Professional Services	[redacted]	412.00
	36	Information Technology Supplies and Mate	[redacted]	22.58
	37	Office Supplies & Materials	[redacted]	138.00
	38	Repairs & Maintenance – IT Equipment	[redacted]	202.96
	39	Office Supplies & Materials	[redacted]	98.78
	40	Non-Capitalized – Non-Controlled Equipment	[redacted]	69.99
	41	Operations Maintenance & Repairs – Build	[redacted]	89.00
	42	Field Supplies	[redacted]	229.95

Bureau	No.	Commitment Item	FBMS Record ID	Amount ($)
	43	Office Supplies & Materials	[redacted]	129.95
	44	Information Technology Supplies and Mate	[redacted]	517.61
	45	Ink & Chemicals	[redacted]	276.99
	46	Ink & Chemicals	[redacted]	327.89
	47	Contracts – Professional Services	[redacted]	809.40
	48	Ink & Chemicals	[redacted]	446.18
	49	Operations Maintenance & Repairs – Build	[redacted]	739.77
	50	Operations Maintenance & Repairs-Other	[redacted]	1,159.28
	51	Ink & Chemicals	[redacted]	542.98
	52	Non-Capitalized – Info Technology Equipment	[redacted]	467.98
	53	Operations Maintenance & Repairs-Other	[redacted]	181.89
NPS	54	Ink & Chemicals	[redacted]	48.98
	55	Office Supplies & Materials	[redacted]	79.18
	56	Office Supplies & Materials	[redacted]	959.74
	57	Office Supplies & Materials	[redacted]	1,207.88
	58	Office Supplies & Materials	[redacted]	52.76
	59	Books	[redacted]	197.82
	60	Building Supplies	[redacted]	60.00
	61	Motor Vehicles Supplies and Materials	[redacted]	84.95
	62	Office Supplies & Materials	[redacted]	204.93
	63	Office Supplies & Materials	[redacted]	262.43
	64	Office Supplies & Materials	[redacted]	455.56

Bureau	No.	Commitment Item	FBMS Record ID	Amount ($)
NPS	65	Office Supplies & Materials	[redacted]	193.07
	66	IT Professional & Support Service from Federal and non-Federal	[redacted]	17.83
	67	Non-Foreign TMC Transaction Fees	[redacted]	14.75
USGS	68	Freight – Equipment	[redacted]	8.39
	69	Non-Foreign Transportation Expenses,	[redacted]	6.41
	70	Rental or Lease of Passenger Cars	[redacted]	790.98
	71	Non-Foreign TMC Transaction Fees	[redacted]	16.07
	72	Non-Foreign Commercial Transportation-Tour	[redacted]	672.00
	73	Non-Foreign TMC Transaction Fees	[redacted]	9.91

* We are questioning only $75.94 of the $470.23 transaction that relates to the purchase of office supplies.

Abbreviations: FBMS = Financial Business Management System, FWS = U.S. Fish and Wildlife Service, NPS = National Park Service, TMC=Travel Management Center, USGS = U.S. Geological Survey

Attachment 6: Recommendations, DOI Responses, and OIG Comments

We recommend that the U.S. Department of the Interior (DOI) and its bureaus:

1. Develop internal controls that ensure the supporting documentation includes information that identifies what was purchased, for whom, and for what purpose

   DOI Response: The DOI partially concurred with the recommendation and stated that it will update the *DOI Purchase Card Program Policy* to ensure consistency with Office of Management and Budget (OMB) A-123, Appendix B, "A Risk Management Framework for Government Charge Card Programs." The DOI did not concur with adding "for what purpose" to any document because it is not a recommended element in the OMB guidance. The DOI also provided the office responsible for implementation as well as a target completion date of July 31, 2021.

   OIG Comment: While the OMB guidance does not require cardholders to identify the purpose of each purchase, such a purpose statement would help the DOI more accurately account for disaster and general expenses. This will also help reduce the number of transactions that need to be reallocated because of mistakes. Finally, having the cardholder identify the purpose of the purchase provides an additional control to ensure proper accounting. Based on the DOI's response, we consider this recommendation unresolved.

2. Establish policies and procedures providing guidance on how to pay for allowable evacuation costs when employees do not have a Government charge card

   DOI Response: The DOI concurred with the recommendation and stated the DOI's Office of Financial Management will issue guidance on how to pay for allowable evacuations costs based on the Office of Personnel Management's *Fact Sheet: Evacuation Payments*. The DOI also provided the office responsible for implementation as well as a target completion date of December 31, 2021.

   OIG Comment: Based on the DOI's response, we consider Recommendation 2 resolved but not implemented.

We recommend that the Bureau of Reclamation (BOR):

3. Resolve the $279 in questioned costs due to insufficient documentation

   DOI Response: The DOI concurred with the recommendation and stated that the BOR reviewed the $279 travel transaction—a lodging expense for emergency travel during the CARR Fire—and found it to be a valid cost.

   OIG Comment: Based on the DOI's response, we consider Recommendation 3 resolved and implemented.

We recommend that the U.S. Fish and Wildlife Service (FWS):

4. Resolve the $20,640 in questioned costs due to missing documentation

   DOI Response: The DOI concurred with the recommendation and stated that the FWS analyzed the 14 transactions. The FWS determined that eight of the transactions totaling $16,872 were valid and represented appropriate use of disaster funding because the transactions were for items used to repair assets that were damaged by Hurricane Michael. The FWS determined the remaining six transactions totaling $3,768 were allocated to disaster funding in error. The FWS reallocated the six transactions to non-disaster relief funding.

   OIG Comment: Based on the DOI's response, we consider Recommendation 4 resolved and implemented.

5. Resolve the $1,309 in questioned costs of purchases not associated with disaster relief

   DOI Response: The DOI concurred with the recommendation and stated that the FWS analyzed the eight transactions. The FWS determined that all eight transactions totaling $1,308.21 were allocated to disaster funding in error and were not for the purchases of items associated with disaster relief. The FWS reallocated these transactions to non-disaster relief funding.

   OIG Comment: Based on the DOI's response, we consider Recommendation 5 resolved and implemented.

We recommend that the National Park Service (NPS):

6. Resolve the $30,143 in questioned costs due to missing or insufficient documentation

   DOI Response: The DOI concurred with the recommendation and stated that the NPS will analyze the transactions, identify any transactions that were not valid, and take appropriate action on any identified transactions (e.g., reallocating to non-disaster relief funding). The DOI also provided the office responsible for implementation as well as a target completion date of May 1, 2021.

   OIG Comment: Based on the DOI's response, we consider Recommendation 6 resolved but not implemented.

7. Resolve the $29,291 in questioned costs of purchases not associated with disaster relief

   DOI Response: The DOI concurred with the recommendation and stated that the NPS will analyze the transactions, identify any transactions that were not valid, and take appropriate action on any identified transactions (e.g., reallocating them to non-disaster relief funding). The DOI also provided the office responsible for implementation as well as a target completion date of May 1, 2021.

OIG Comment: Based on the DOI's response, we consider Recommendation 7 resolved but not implemented.

We recommend that the U.S. Geological Survey (USGS):

8. Resolve the $1,503 in questioned costs of purchases not associated with disaster relief

   DOI Response: The DOI concurred with the recommendation and stated that the USGS analyzed the transactions. The USGS determined that an $8 PayPal Cargo processing fee for a customs charge for equipment associated with disaster relief was a valid charge. The USGS determined the remaining five transactions totaling $1,495 were not related to disaster relief and reallocated the transactions to non-disaster relief funding.

   OIG Comment: Based on the DOI's response, we consider Recommendation 9 resolved and implemented.

Attachment 7: Status of Recommendations

In response to our findings, the U.S. Department of the Interior concurred with seven recommendations and partially concurred with one recommendation.

Recommendation	Status	Action Required
3, 4, 5, and 8	Resolved and implemented	No action is required.
2, 6, and 7	Resolved but not implemented	We will refer these recommendations to the Office of Policy, Management and Budget for implementation tracking.
1	Unresolved	We will refer this recommendation to the Office of Policy, Management and Budget for resolution and implementation tracking.

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